

## **Accounting Policy Choice from the Positive Accounting Theory Perspective**

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### **Abstract :**

This article reviews the choice of accounting policy from the positive accounting theory perspective. There are researches that discussing how managements' decision of certain accounting policies to maximizes their goals. The perspectives from positive accounting theory has been widely critized by those who viewed from different perspectives, who questioned whether positive accounting theory is still relevant today in order to be the basis of empirical research. In the present, as time advances, research on the development of accounting science, which is based on accounting accounting theories, such as positive accounting theory, is still needed. The results of that researchs, aside from enriching he knowledge of accounting, can be used as a basis for management's decisions to make the best accounting policies for their company.

**Keywords :** Accounting Policy Choice, Positive Accounting Theory